

Performance Audit Risk Assessment Rating Scale

Rating Factors

(1) EXPOSURE FACTOR

PART A: Dollars involved in program		
1	<	100,000
2	100,000	500,000
3	500,001	1,500,000
4	1,500,001	4,000,000
5	4,000,001	10,000,000
6	10,000,001	20,000,000
7	20,000,001	>

PART B: Sensitivity/visibility of program	
0	Low
1	Moderate
2	High

(2) RISK FACTORS

PART A: Prior audit findings	
0	Insignificant findings
1	Moderate findings
2	Serious findings/no prior audit

PART B: Function complexity	
0	Low
1	Moderate
2	High

PART C: Known or suspected problems	
0	None known
1	Vague
2	Numerous/serious

PART D: Number of SDP Measures	
0	0-10
1	11-15
2	16-20
3	21-30
4	31+

PART E: Known Management Turnover	
0	Low or Unknown
1	Moderate
2	High or significant management turnover

(3) ELAPSED TIME FACTOR

Part A: Time since last audit		
.5	<	2 years
1	2 years	4 years
2	5 years	6 years
3	7 years	8 years
5	9 years	NEVER

Part B: Time since last restructure		
.5	<	2 years
1	2 years	4 years
2	5 years	6 years
3	7 years	8 years
5	9 years	or more

(4) FISCAL CONTROL FACTOR

Important fiscal control activity	
0	No
100	Yes

FY 2005/2006 Eligible Program Performance Audit Risk Assessment Worksheet

Department	Program Number	Program Name	Assessed Risk
DPR	642	Leisure Svcs - Dependent	Above average
DPR	644	Leisure Svcs - Non-Dependent	Above average
DPR	645	Golf Course Operations and Services	Above average
DPW	322	Solid Waste	Above average
CDD	242	Community Planning	Average
CDD	244	Economic Development	Average
CDD	245	Neighborhood Preservation	Average
DPR	640	Leisure Services	Average
DPR	643	Leisure Svcs - Columbia	Average
DPW	116	Pavement Operations	Average
DPW	306	Engineering Services	Average
FIN	710	Financial Management & Analysis	Average
FIN	719	Accounting and Financial Reporting	Average
FIN	720	Utility Business Management	Average
FIN	740	Procurement Management	Average
FIN	743	Budget Management	Average
FIN	744	Treasury/Cash Management	Average
NOVA	530	WIA Title I Adults / WIA Administration	Average
NOVA	546	WIA Title I Dislocated Workers	Average
NOVA	580	WIA - STAR X	Average
OCM	732	Council Policy Assistance and Support	Average
OCM	734	Organizational Effectiveness	Average
OCM	735	External Relations	Average
OCM	736	Official Records and Elections	Average
OCM	738	Executive Management	Average
OCM	739	City Council	Average
CDD	230	Housing and Human Services	Below average
DPR	601	Parks and Rec Mgmt	Below average
DPW	302	Public Works Support Services	Below average
NOVA	552	Title III - Rapid Response	Below average
NOVA	555	Proven People Program	Below average
NOVA	557	WIA Youth Services	Below average
NOVA	570	DED Non-Administrative Cost Pools	Below average
OCM	524	Childcare Services	Below average
Total	34		